

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
)
ELDRED E. AND SHIRLEY J. SHIPLEY and)
PAUL T. AND EVELYN SPEER)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed on January 18, 1963, by Eldred E. and Shirley J. Shipley and Paul T. and Evelyn Speer for rehearing of their appeals from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitutes cause for the granting thereof and, accordingly, it is ordered that the petition be and the same is hereby denied, and that our order of December 19, 1962, be and the same is hereby affirmed.

Done at Sacramento, California, this 5th day of February, 1963, by the State Board of Equalization.

<u>John W. Lynch</u>	, Chairman
<u>Geo. R. Reilly</u>	, Member
<u>Paul R. Leake</u>	, Member
<u>Richard Nevins</u>	, Member
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ATTEST: Dixwell L. Pierce, Secretary